

POTTER COUNTY



2015 AUDIT

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2015 AUDIT INTRODUCTION

The Board of Potter County Auditors, in accordance with the requirements of the County Code has prepared this financial report for the year 2015. This report is presented for the purpose of furnishing information to the taxpayers of the County, for filing with the Court of Common Pleas of Potter County and with the Department of Community & Economic Development of Pennsylvania. This report was prepared on the Modified Accrual Basis of Accounting as enacted by law.

An abbreviated statement has been made for newspaper publication to help curtail County expenses, however; the full report is available for inspection at the Chief Clerk's Office, Suite 200, Gunzburger Annex Building and the Potter County website; www.pottercountypa.net.

We, the Potter County Auditors, consider it a rewarding duty to serve the public.

DETAILED STATEMENT OF COUNTY
GENERAL FUND RECEIPTS

Balance, 12/31/2014		17,753,038.78
Assets:		
Assets Accumulated	145,703.80	
Depreciation	(715,667.35)	
TOTAL ASSETS		<u>(569,963.55)</u>
TOTAL BALANCE & ASSETS		<u>\$ 17,183,075.23</u>
Taxes:		
Real Estate Taxes, Current Duplicate	5,008,205.29	
Real Estate, Delinquent	519,994.15	
Hotel Room Rental Tax	1,647.32	
Impact Fee Tax Reduction	200,000.00	
TOTAL TAXES		5,729,846.76
INTEREST ON INVESTMENTS		1,735.89
RENT OF BUILDINGS		151,606.96
Grants and Gifts:		
Adult Probation OSP Supervision	27,740.61	
Juvenile Probation	19,408.76	
Grant in Aid (Adult Probation)	39,506.00	
IP Grant (Adult Probation)	12,103.65	
Grants to Courts	76,637.00	
District Attorney State Reimb.	112,314.15	
Domestic Relation IV-D	181,076.52	
Gas Well Impact Fees	210,000.00	
TOTAL GRANTS & GIFTS		678,786.69
Payments in Lieu of Taxes:		
Galeton In Lieu of Taxes	1,073.78	
Cons. & Natural Resources	322,351.50	
State Game Lands	22,435.58	
Fish Commission Properties	810.00	
Public Utility Taxes	6,150.75	
Fee for Service (Time Warner)	24,061.90	
TOTAL PAYMENTS IN LIEU OF TAXES		376,883.51

Department Earnings:

Adult Probation Supervision Fees	1,949.50	
Assessments	16,873.91	
Coroner	2,155.41	
Court costs, etc.	18,919.88	
District Attorney	353.59	
Jail Room & Board/Cost Recovery	83,416.57	
GIS	45,632.05	
Communications	15,000.00	
Magisterial District Judges	61,201.92	
Planning	4,922.00	
Prothonotary/Orphans Court	40,230.65	
Prothonotary Criminal Master Account	133,730.85	
Register & Recorder	196,597.75	
Sheriff	48,923.39	
Tax Claim Bureau	248,508.35	
Treasurer	23,023.00	
Department of Emergency Services	79,761.72	
Election/Voter Registration Filing Fees	1,916.50	
TOTAL DEPARTMENT EARNINGS		1,023,117.04

Miscellaneous Revenue:

Gas Well Rental (National Fuel)	152.30	
Human Service Retirement Actuary	95,584.00	
Miscellaneous	5,286.23	
Insurance	95,568.26	
Sale of Property/Supplies/Equipment	400.00	
Sale Tax Equalization	541.40	
Tax Anticipation Loan	600,000.00	
Void Checks	853.49	
Capital Reserve Fund	100,000.00	
Operational Reserve Fund	225,000.00	
Women's Rehabilitation Center (Rent)	11,375.00	
TOTAL MISCELLANEOUS REVENUE		1,134,760.68

Department Reimbursements:

Human Service Maintenance	36,120.00	
Human Service Solicitor	13,850.00	
Liquid Fuels Administrative Fee	4,649.50	
Roof Loan (Human Services)	30,000.00	
911 Wireless	91,932.52	
Divorce Fund	200,000.00	
TOTAL DEPARTMENT REIMBURSEMENTS		376,552.02

TOTAL RECEIPTS **9,473,289.55**

TOTAL BEGINNING BALANCE, ASSETS & RECEIPTS \$ **26,656,364.78**

DETAILED STATEMENT OF COUNTY GENERAL FUND EXPENDITURES
ADMINISTRATIVE DEPARTMENTS

Commissioners:

Salary of Commissioners	143,475.54
Salary of Clerical Staff	111,094.62
Benefits	90,107.74
Operational Reserve Fund	1,000.00
Association Dues	6,025.00
Counsel Fees	3,388.92
Conference & Training	1,575.00
Contracted Services	12,804.80
Office Expenditures	9,512.93
Special Projects	10,000.00
Travel	10,523.00

TOTAL COMMISSIONERS

399,507.55

Solicitor:

Contracted Services	59,850.00
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TOTAL SOLICITOR

59,850.00

Information Technology:

Salary	55,575.78
Benefits	18,747.53
Conference & Training	695.00
Contracted Services	30,320.00
Office Expenditures	17,256.77
Travel	134.50

TOTAL INFORMATION TECHNOLOGY

122,729.58

County Buildings:

Salary of Staff	153,843.54
Benefits	98,743.77
Operational Reserve Fund	3,000.00
On Call Pay	1,200.00
Capital Improvements	10,000.00
Contracted Services	14,949.71
Maintenance & Repairs	11,212.40
Materials & Supplies	25,723.54
Purchase of Equipment	33,412.87
Travel/Fuel	6,381.36
Utilities	285.90
Gazebo	2,748.81
Telephone/Advertisement	2,096.73

TOTAL COUNTY BUILDINGS

363,598.63

Voter Registration:		
Salary of Staff	23,436.77	
Benefits	9,225.79	
Contracted Services	265.31	
Conference & Training	115.00	
Office Expenditures	2,169.66	
Travel	314.79	
TOTAL VOTER REGISTRATION		35,527.32
Elections:		
Salary of Staff	50,965.00	
Benefits	9,240.62	
Conference & Training	110.00	
Contracted Services	31,167.11	
Office Expenditures	14,972.18	
Rent	1,450.00	
Travel	3,597.28	
TOTAL ELECTIONS		111,502.19
Assessment:		
Salary of Officers	63,197.94	
Salary of Staff	19,987.38	
Benefits	46,992.17	
Operational Reserve Fund	2,000.00	
Conference & Training	1,004.95	
Contracted Services	12,456.93	
Dues	70.00	
Office Expenditures	1,547.02	
Travel	1,685.33	
Homestead/Farmstead Act 7:		
Office Expenditures	48.99	
TOTAL TAX ASSESSMENT		148,990.71
Mapping/GIS:		
Director Salary	48,154.08	
Benefits	11,406.39	
Association Dues	200.00	
Contracted Services	28,737.25	
Conference & Training	285.00	
Office Expenditures	3,359.15	
Travel	1,074.71	
TOTAL MAPPING/GIS		93,216.58

Treasurer:		
Salary of Officer	47,825.18	
Salary of Deputy/Staff	31,618.80	
Benefits	35,298.31	
Conference & Training	200.00	
Contracted Services	1,083.75	
Dues	400.00	
Office Expenditures	3,410.20	
Travel	815.60	
TOTAL TREASURER		120,651.84
Tax Claim Bureau:		
Salary of Officers	3,753.36	
Salary of Clerks	40,266.15	
Benefits	33,605.84	
Contracted Services	11,848.85	
Dues	125.00	
Office Expenditures	32,405.00	
Judicial Tax Sale	1,425.00	
Travel	21.00	
TOTAL TAX CLAIM BUREAU		123,450.20
Tax Collectors:		
Commission on Taxes	81,506.00	
FICA	6,282.10	
Office Expenditures	5,394.82	
Conference & Training	1,680.00	
TOTAL TAX COLLECTORS		94,862.92
Auditors:		
Salaries	66,744.57	
Benefits	36,674.52	
Conference & Training	600.00	
Dues	400.00	
Office Expenditures	319.35	
Publishing Report	555.75	
Travel	11,135.71	
TOTAL AUDITORS		116,429.90
SINGLE AUDIT (STATE CONDUCTED)		20,315.00

Planning & Zoning:

Salary of Director	43,590.65
Salary of Clerk	22,343.23
Benefits	33,886.38
Contracted Services	818.55
Dues	1,000.00
Office Expenditures	3,859.68
Travel	425.50

TOTAL PLANNING & ZONING**105,923.99****Register of Wills & Recorder of Deeds:**

Salary of Register & Recorder	54,656.68
Salary of Deputies	62,611.29
Benefits	54,509.20
Capital Outlay	4,993.00
Dues	800.00
Operational Reserve Fund	15,000.00
Conference & Training	700.00
Contracted Services	4,242.46
Office Expenditures	12,611.93
Travel	1,559.22

TOTAL REGISTER & RECORDER**211,683.78****Gunzburger Building:**

Contracted Services	25,533.52
Equipment Maintenance	18,596.85
Materials & Supplies	27,385.88
Telephone	36,251.78
Utilities	96,361.69
Purchase of Equipment	520.25
Capital Outlay	385.00
Operational Reserve Fund	20,000.00

TOTAL GUNZBURGER BUILDING**225,034.97****Mapleview Complex:**

Contracted Services	1,993.54
Materials & Supplies	3,966.01
Utilities	7,326.74
VA Clinic Communications	2,400.00
Operational Reserve Fund	1,000.00

TOTAL MAPLEVIEW COMPLEX**16,686.29****Courthouse Building:**

Capital Outlay	64,881.14
Contracted Services	14,219.25
Materials & Supplies	10,079.87
Utilities	27,888.25

TOTAL COURTHOUSE BUILDING**117,068.51**

Modulars:		
Contracted Services	3,298.49	
Materials & Supplies	15,910.13	
Utilities	15,771.81	
TOTAL MODULARS BUILDING		34,980.43

EMA/Maintenance Storage Building:		
Materials & Supplies	1,351.86	
Utilities	1,563.43	
TOTAL EMA/MAINTENANCE STORAGE BUILDING		<u>2,915.29</u>

TOTAL GENERAL GOVERNMENT EXPENDITURES \$ **2,524,925.68**

Sheriff:		
Salary of Sheriff	47,825.18	
Salary of Deputies/Secretary	82,042.98	
Benefits	35,148.78	
Conference & Training	19.00	
Dues	450.00	
Contracted Services	7,482.00	
Office Expenditures	8,780.88	
Travel	4,924.89	
Uniforms	281.15	
TOTAL SHERIFF		186,954.86

Security Guards:		
Salary of Guards	41,089.85	
Benefits	8,651.94	
TOTAL SECURITY GUARDS		49,741.79

Coroner:		
Salary of Coroner	20,746.18	
Benefits	16,182.03	
Dues	400.00	
Conference & Training	1,740.00	
Contracted Services	4,135.48	
Office Expenditures	1,109.96	
Post Mortem Expenditures	2,850.00	
Viewing & Investigation	800.00	
Travel	1,278.78	
TOTAL CORONER		49,242.43

Prothonotary/Clerk of Courts:

Salary of Prothonotary	54,656.68
Salary of Deputy/Clerks	59,349.70
Benefits	52,928.78
Dues	800.00
Contracted Services	20,940.00
DUI Lab Fees	4,073.00
NMS Fees	11,477.50
Office Expenditures	10,066.52
Travel	289.38

TOTAL PROTHONOTARY/CLERK OF COURTS**214,581.56****Domestic Relations:**

Salary of Officer	58,474.95
Salary of Staff	70,484.21
Benefits	63,294.38
Dues	60.00
Conference & Training	350.00
Contracted Services	1,563.95
Office Expenditures	14,924.27
Rent	11,400.00
Utilities/Telephone	10,650.12
Travel	1,851.32
Capital Outlay	400.00

TOTAL DOMESTIC RELATIONS**233,453.20****Public Defender:**

Salary of Public Defender	74,343.63
Salary of Clerk	27,965.56
Benefits	36,786.92
Conference & Training	9.00
Contracted Services	27,247.80
Court Appointed Counsel Fees	29,860.77
Dues	490.00
Office Expenditures	2,915.22
Psychological/Medicals	3,737.86
Murder Trials	20,236.20
Travel	878.95
Investigation	446.00

TOTAL PUBLIC DEFENDER**224,917.91**

District Attorney:

Salary of District Attorney	175,572.02
Salary of Assistant District Attorney	30,171.44
Salaries of Clerks	53,776.12
Benefits	69,017.83
Conference & Training	195.00
Contracted Services	9,510.08
Dues	2,361.65
Investigating/Communications	3,701.50
Office Expenditures	13,379.26
Prisoner Transport	1,317.28
Travel	3,028.45

TOTAL DISTRICT ATTORNEY**362,030.63****LAW LIBRARY****30,928.45****Courts:**

Salary of Staff	86,152.02
Benefits	39,627.03
Arbitrations	1,425.00
Contracted Services	20,260.69
Court Appointed Counsel Fees	24,707.68
Dues	370.00
Mediation	9,685.00
Office Expenditures	9,653.82
Psychological/Medicals	3,435.00
Conference Training	255.00
Travel	762.35
Operational Reserve Fund	1,000.00
Jury Expenditures:	
Fees & Mileage	8,204.15

TOTAL COURT**205,537.74****Magisterial District Judge Annette Easton:**Income to County: **\$ 24,674.11**

Expenditures to County:

Salary of Staff	42,313.49
Benefits	32,001.17
Bond	100.00
Constable Fees	547.94
Contracted Services	755.00
Office Expenditures	5,622.83
Petty Cash	1,200.00
Rent	7,500.00
Utilities/Telephone	1,800.79
Travel	43.00

TOTAL MDJ ANNETTE EASTON**91,884.22**

Magisterial District Judge Kari McCleaff:

Income to County: \$ 12,584.06

Expenditures to County:

Salary of Staff	19,770.54
Benefits	15,890.75
Capital Outlay	1,020.06
Constable Fees	94.90
Contracted Services	1,736.97
Office Expenditures	3,797.48
Petty Cash	1,200.00
Rent	5,800.00
Travel	313.49
Utilities/Telephone	6,196.10
Bonds	100.00
Conference & Training	383.68

TOTAL MDJ KARI McCLEAFT

56,303.97

Magisterial District Judge Delores Weiss:

Income to County: \$ 23,943.75

Expenditures to County:

Salary of Staff	26,400.20
Benefits	16,418.91
Conference & Training	180.94
Constable Fee	443.55
Contracted Services	3,629.88
Office Expenditures	4,224.32
Petty Cash	1,938.48
Rent	9,000.00
Travel	161.64
Telephone/Utilities	4,995.13

TOTAL MDJ DELORES WEISS

67,393.05

TOTAL JUDICIAL EXPENDITURES

\$ 1,772,969.81

Adult Probation:

Salary of Officer	88,681.15
Salary of Staff	103,108.52
Salary of Clerical Staff	20,640.25
Salary/On Call	12,901.44
Benefits	105,867.18
Treatment	3,135.00
Communications	288.00
Contracted Services	10,112.36
Dues	1,220.00
Court Reporting Network	1,050.00
In House Detention	3,149.70
Office Expenditures	26,099.93
Toxicology	3,278.10
Travel	3,298.95

IP Grant:

Consultants	9,974.50
Supplies & Operating Expense	536.80

TOTAL ADULT PROBATION

393,341.88

Juvenile Probation:

Salary of Officers	12,077.52
Salary of Clerical Staff	92,932.54
Benefits	46,806.52
Communications	72.00
Conference & Training	630.00
Contracted Services	1,873.33
Office Expenditures	1,872.71
Toxicology	100.00
Travel	5,804.44

TOTAL JUVENILE PROBATION**162,169.06****County Jail:**

Salary of Officers/Staff/Clerks	624,501.30
Benefits	237,376.21
Conference & Training	975.00
Contracted Services	72,686.57
Office Expenditures	28,737.56
Prisoner Board Expenditures	245,871.97
Prisoner Medical Expenditures	51,503.57
Uniforms	892.85
Utilities/Telephone	66,169.64
Travel	2,697.57

TOTAL COUNTY JAIL**1,331,412.24****TOTAL CORRECTIONS EXPENDITURES****\$ 1,886,923.18****Communications:**

Salary of Staff	61,381.44
Benefits	41,871.73
Capital Outlay	99,762.56
Contracted Services	75,329.70
Land Lease	19,756.01
Office Expenditures	1,599.29
Utilities	25,763.77

TOTAL COMMUNICATIONS**325,464.50****Department of Emergency Services:**

Salary of Officer	70,990.04
Salary of Staff	37,759.46
Benefits	45,360.19
Capital Outlay	2,114.30
Conference & Training	1,526.64
Contracted Services	1,305.67
Dues	495.00
Office Expenditures	12,047.15
Rent	22,401.96
Travel	3,303.59
Utilities/Telephone	5,837.26

TOTAL DEPARTMENT OF EMERGENCY SERVICES**203,141.26**

Military Affairs:		
Salary of Officer	18,358.63	
Benefits	1,863.03	
Burial of Vets/Flags/Headstone Base	7,595.96	
Conference & Training	150.00	
Contracted Services/Others	418.23	
Dues	200.00	
Offices Expenditures	481.80	
Travel	668.38	
TOTAL MILITARY AFFAIRS		29,736.03
VA Clinic/Cooperative Extension:		
Utilities	5,014.56	
TOTAL VA CLINIC/COOPERATIVE EXTENSION		5,014.56
Employers Share of Benefits:		
Building/Equipment	135,021.00	
CCAP (PA UC)	4,289.98	
Retirement Fund Contribution	238,960.00	
Workmen's Compensation	(1,869.91)	
Other	1,000.00	
TOTAL EMPLOYER SHARE OF BENEFITS		377,401.07
Appropriation Expense:		
Area Transportation Authority	26,009.50	
Austin Dam Memorial Association	1,500.00	
Community Economic Development	20,000.00	
Conservation	45,000.00	
Education Council	37,500.00	
Fairgrounds	1,000.00	
Farmland Preservation	10,000.00	
Historic & Civic	3,000.00	
Hospice	1,000.00	
Human Services	362,000.00	
Libraries	50,000.00	
North Fork Dam	5,000.00	
Pennsylvania Wilds Initiative	1,500.00	
Saulter Preserve	1,500.00	
A Way Out	3,000.00	
Cooperative Extension	110,800.00	
TOTAL APPROPRIATION EXPENSE		678,809.50
Miscellaneous Expenses:		
County Match/JAIBG	1,112.00	
DUI Program	1,000.00	
Reimbursements/Refunds	3,311.17	
Sinking Fund	7,933.92	
TOTAL MISCELLANEOUS EXPENSE		13,357.09

Loan Payments:

Tax Anticipation Principal (Potter County)	600,000.00	
Interest (Potter County)	8,722.52	
EMA/Maintenance Storage Building		
Principal	16,275.47	
Interest	2,069.17	
Roof Loan (Human Services)		
Principal	31,148.92	
Interest	1,451.36	
TOTAL LOAN PAYMENTS		659,667.44

Capital Projects:

Judicial Services	125,000.00	
Women's Rehabilitation Center –Rent	270,413.00	
TOTAL CAPITAL PROJECTS		<u>395,413.00</u>

TOTAL OTHER EXPENDITURES **\$ 2,688,004.45**

TOTAL BALANCE OF EXPENDITURES **\$ 8,872,823.12**

Capital Assets, 12/31/2015	16,708,914.69	
Balance in Checking Account, 12/31/2015	170,862.81	
Balance in Payroll Account, 12/31/2015	0.00	
Accounts Receivable	1,398,800.98	
Accounts Payable	(782,632.16)	
Due from Other Funds	10,051.05	
Prepaid Expense	277,544.29	
BALANCE, 12/31/2015		<u>17,783,541.66</u>

TOTAL EXPENDITURES & BALANCE **\$ 26,656,364.78**

COUNTY REVENUES BUDGET
2015 AUDIT

	BUDGET	ACTUAL
Human Services	79,970.00	79,970.00
GIS Department	44,000.00	45,632.05
Communications	9,000.00	15,000.00
DES	81,590.00	79,761.72
Liquid Fuels	4,600.00	4,649.50
911 Wireless	61,266.00	43,208.28
Real Estate-Delinquent	505,000.00	519,994.15
Real Estate-Current	5,056,411.00	5,208,205.29
Hotel Tax Income	1,200.00	1,647.32
Court Costs, etc.	20,300.00	18,919.88
Planning/Subdivision Fees	15,050.00	4,922.00
Retirement Actuary	140,000.00	95,584.00
Interest on Bank Balances	2,000.00	1,735.89
Rent: Buildings/Property	153,202.00	151,606.96
Adult Probation	102,860.00	53,559.15
Juvenile Probation Program	36,500.00	19,408.76
Courts	75,000.00	76,637.00
Domestic Relations IV-D	152,188.00	181,076.52
District Attorney	112,480.00	112,667.74
911 Program	69,087.00	48,724.24
Adult Probation/OSP Supervision	25,000.00	27,740.61
Treasurer	20,100.00	23,023.00
Recorder of Deeds	110,000.00	196,597.75
Sheriff	120,000.00	132,339.96
Coroner	2,500.00	2,155.41
Prothonotary/Orphans Court	45,700.00	40,230.65
Gas Well Impact Fee	235,000.00	210,000.00
District Justice	65,000.00	61,201.92
Elections	1,200.00	1,916.50
Criminal Master Account	204,475.00	133,730.85
Tax Claim Bureau-Fees & Costs	244,000.00	248,508.35
Assessment Fees	14,000.00	16,873.91
Conservation & Natural Resources/Forestry	323,000.00	322,351.50
State Game Lands	22,436.00	22,435.58
Fish Commissions Properties	810.00	810.00
Fees for Services	41,245.00	24,061.90
Galeton In Lieu of Taxes	1,175.00	1,073.78
Public Utility Realty Tax	6,500.00	6,150.75
State Tax Equalization Board	50.00	541.40
Gas Well Rental	325.00	152.30
Sale of Property, etc.	3,500.00	400.00
Other Miscellaneous Revenue	4,000.00	5,286.23
Juror Reimbursement	100.00	0.00
Insurance	60,500.00	95,568.26
Tax Anticipation Loan	500,000.00	600,000.00
Women's Rehabilitation Center	.00	11,375.00
Capital Reserve	25,000.00	100,000.00
Operational Reserve	180,000.00	225,000.00
Divorce Fund	<u>0.00</u>	<u>200,000.00</u>
TOTAL REVENUE	<u>\$ 8,977,320.00</u>	<u>\$ 9,472,436.06</u>

COUNTY EXPENDITURES BUDGET
2015 AUDIT

	BUDGET	ACTUAL
Commissioners	405,961.00	399,507.55
Solicitor	59,850.00	59,850.00
Information Technology	114,436.00	122,729.58
County Property	362,932.00	363,598.63
Voter Registration	39,726.00	35,527.32
Elections	132,526.00	111,502.19
Assessment	158,309.00	148,990.71
Mapping/GIS	98,055.00	93,216.58
Treasurer	126,343.00	120,651.84
Tax Collectors	93,905.00	94,862.92
Tax Claim Bureau	155,101.00	123,450.20
Auditors	140,064.00	136,744.90
Planning	106,158.00	105,923.99
Register & Recorder	227,595.00	211,683.78
Gunzburger Building	230,750.00	225,034.97
Mapleview Complex/EMA Building	18,400.00	16,686.29
Courthouse	68,650.00	117,068.51
Modulars	24,500.00	34,980.43
Security Guards	51,186.00	49,741.79
EMA/Maintenance Storage Building	2,076.00	2,915.29
Sheriff	211,312.00	186,954.86
Coroner	53,604.00	49,242.43
Prothonotary/Clerk of Courts	210,855.00	214,581.56
Domestic Relations	233,444.00	233,453.20
Public Defender	190,745.00	224,917.91
District Attorney	361,190.00	362,030.63
Law Library	27,000.00	30,928.45
Courts	224,883.00	205,537.74
DJ Annette EASTON, 55-3-1	91,714.00	91,884.22
DJ Kari McCleaft, 55-4-01	54,595.00	56,303.97
DJ Delores Weiss, 55-4-03	70,323.00	67,393.05
Adult Probation	465,631.00	393,341.88
Juvenile Probation	139,853.00	162,169.06
County Jail	1,382,799.00	1,331,412.24
Human Services	525,000.00	362,000.00
ATA	26,010.00	26,009.50
Community Economic Development	35,000.00	20,000.00
Communications	249,929.00	325,464.50
DES	198,757.00	203,141.26
Military Affairs	33,861.00	29,736.03
Employee Benefits	345,000.00	243,249.98
Insurance	166,000.00	134,151.09
Annual Appropriations	115,000.00	115,000.00
Veterans Clinic	111,800.00	115,814.56
Refunds	1,700.00	3,311.17
Conservation District	45,000.00	45,000.00
Reimbursements	10,046.00	10,045.92
Loans	554,746.00	659,667.44
Capital Projects	<u>225,000.00</u>	<u>395,413.00</u>
TOTAL EXPENDITURES	<u>\$ 8,977,320.00</u>	<u>\$ 8,872,823.12</u>

TAX STATEMENT
2015 AUDIT

Assessed Valuation of Potter County:		
Real Estate	340,099,428.00	
TOTAL ASSESSED VALUATION		\$ 340,099,428.00
Rate of Assessment/100% of Market Value		
Tax Rate:		
General County Purpose Mills	16.00	
Current Tax Levy:		
Real Estate	5,441,590.85	
TOTAL CURRENT TAX LEVY		\$ 5,441,590.85

SINKING FUND 2003
2015 AUDIT

Year of Issue: 2003	Original Amount: 85,000.00	
Amount Outstanding, 12/31/2014		29,395.40
Principal Paid During, 2015		<u>(6,681.86)</u>
Amount Outstanding, 12/31/2015		\$ <u>22,713.54</u>
Interest Paid, 2015		\$ 1,252.06

EMA/MAINTENANCE STORAGE BUILDING LOAN
2015 AUDIT

Year of Issue: 2014	Original Amount: 85,000.00	
Amount Outstanding, 12/31/2014		75,739.70
Principal Paid During, 2015		<u>(16,273.77)</u>
Amount Outstanding, 12/31/2015		\$ <u>59,465.93</u>
Interest Paid, 2015		\$ 2,070.87

LEPC FORD TRUCK LOAN
2015 AUDIT

Year of Issue: 2012	Original Amount: 23,000.00	
Amount Outstanding, 12/31/2014		15,949.27
Principle Paid During, 2015		<u>(3,202.27)</u>
Amount Outstanding, 12/31/2015		\$ <u>12,747.00</u>
Interest Paid, 2015		\$ 507.17

HUMAN SERVICES ROOF LOAN
2015 AUDIT

Year of Issue: 2011	Original Amount: 150,000.00	
Amount Outstanding, 12/31/2014		57,906.78
Principal Paid During, 2015		<u>(31,148.92)</u>
Amount Outstanding, 12/31/2015		\$ <u>26,757.86</u>
Interest Paid, 2015		\$ 1,451.36

TAX ANTICIPATION LOAN
2015 AUDIT

Year of Issue: 2015	Original Borrowing Limit Amount: 1,000,000.00	
Potter County Borrowed, 2015		600,000.00
Potter County Human Services Borrowed, 2015		400,000.00
Principal Paid, By Potter County, 2015		<u>(600,000.00)</u>
Principal Paid By Human Services, 2015		<u>(400,000.00)</u>
Amount Outstanding, 12/31/2015		<u>\$ 0.00</u>
Interest Paid by Potter County, 2015		8,722.52
Interest Paid by Humans Services, 2015		<u>5,565.26</u>
		\$ 14,287.78

COUNTY REAL ESTATE
2015 AUDIT

Townships/ Boroughs	* Duplicate Additions Abatements Penalty	Cash Collected	Discount	Returned	* Total
Abbott	175,899.23	163,857.99	2701.28	9,339.97	175,899.24
Allegany	184,236.63	171,455.61	2,445.22	10,335.78	184,236.61
Austin	83,128.96	64,805.27	994.38	17,329.31	83,128.96
Bingham	211,105.24	193,189.93	3,406.16	14,509.26	211,105.35
Clara	82,339.55	70,387.95	1,161.56	10,790.03	82,339.54
Coudersport 1&2	524,657.42	472,995.89	7,795.10	43,866.43	524,657.42
Eulalia	336,151.54	320,476.26	5,552.81	10,122.46	336,151.53
Galeton 1&2	183,150.21	150,237.69	2,482.32	30,430.22	183,150.23
Genesee	231,210.91	212,621.21	3,415.36	15,174.37	231,210.94
Harrison	288,861.33	261,906.40	4,095.14	22,859.76	288,861.30
Hebron	251,582.52	227,919.73	3,250.07	20,412.66	251,582.46
Hector	183,509.09	167,682.27	2,810.03	13,016.78	183,509.08
Homer	173,498.45	160,555.98	2,893.92	10,048.54	173,498.44
Keating	143,782.56	132,053.21	2,346.78	9,382.56	143,782.55
Oswayo Boro.	21,331.28	15,488.07	246.06	5,597.15	21,331.28
Oswayo Twp.	119,350.26	109,128.85	1,980.38	8,241.02	119,350.25
Pike	143,711.08	133,117.03	2,427.12	8,166.93	143,711.08
Pleasant Valley	41,287.71	37,387.91	644.17	3,256.18	41,288.26
Portage	61,328.18	53,764.36	927.93	6,635.90	61,328.19
Roulette	286,658.78	250,534.72	4,035.25	32,088.85	286,658.82
Sharon	243,860.22	213,686.62	3,602.36	26,571.25	243,860.23
Shinglehouse Boro.	147,808.77	128,898.84	2,085.91	16,824.02	147,808.77
Stewardson	71,153.65	69,187.12	1,121.04	845.50	71,153.66
Summit	119,942.21	113,789.78	2,081.02	4,071.41	119,942.21
Sweden	309,500.73	283,818.43	4,730.23	20,952.10	309,500.76
Sylvania	71,578.50	65,996.16	1,176.16	4,406.16	71,578.48
Ulysses Boro.	110,121.52	98,249.59	1,677.31	10,194.62	110,121.52
Ulysses Twp.	293,589.41	271,399.97	4,412.56	17,776.88	293,589.41
West Branch	278,204.62	262,137.58	4,642.72	11,424.34	278,204.64
Wharton	138,280.15	131,474.87	2,157.81	4,647.98	138,280.66
TOTALS	<u>5,510,820.71</u>	<u>\$5,008,205.29</u>	<u>\$83,298.16</u>	<u>\$419,318.42</u>	<u>\$5,510,821.87</u>

*Difference of \$1.16 is variation in percentages when balancing.

SAULTER PRESERVE FUND
2015 AUDIT

Balance, 12/31/2014		671.84
Receipts:		
Potter County (Appropriation)	1,500.00	
Interest	1.01	
TOTAL RECEIPTS		<u>1,501.01</u>
TOTAL RECEIPTS & BALANCE		<u>\$2,172.85</u>
Expenditures:		
Utilities	270.49	
Other	1,000.00	
Materials & Supplies	38.07	
TOTAL EXPENDITURES		1,308.56
BALANCE, 12/31/2015		884.29
ACCOUNTS PAYABLE		<u>(20.00)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$ 2,172.85</u>

SINKING FUND 2003
2015 AUDIT

Balance, 12/31/2014		122.84
Receipts:		
County of Potter	7,933.92	
Interest	1.40	
TOTAL RECEIPTS		<u>7,935.32</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 8,058.16</u>
Expenditures:		
Principle	6,681.86	
Interest	1,252.06	
TOTAL EXPENDITURES		7,933.92
BALANCE, 12/31/2015		<u>124.24</u>
TOTAL EXPENDITURES & BALANCE		<u>\$8,058.16</u>

HOTEL TAX FUND
2015 AUDIT

Balance, 12/31/2014		1200.98
Receipts:		
Deposits	76,107.84	
Interest	13.16	
TOTAL RECEIPTS		<u>76,121.00</u>
TOTAL RECEIPTS & BALANCE		\$ <u>77,321.98</u>
Expenditures:		
County of Potter	1,647.32	
Potter County Visitors Assoc.	75,462.92	
TOTAL EXPENDITURES		77,110.24
BALANCE, 12/31/2015		3,704.60
ACCOUNTS RECEIVABLE		15,258.17
ACCOUNTS PAYABLE		<u>(18,751.03)</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>77,321.98</u>

FARMLAND PRESERVATION/ ROLL BACK FUND
2015 AUDIT

Balance, 12/31/2014		43,454.41
Receipts:		
Potter County (Appropriation)	10,000.00	
Rollback Tax	9,207.91	
Interest	121.50	
TOTAL RECEIPTS		<u>19,329.41</u>
TOTAL RECEIPTS & BALANCE		\$ <u>62,783.82</u>
Expenditures:	0.00	
TOTAL EXPENDITURES		0.00
BALANCE, 12/31/2015		62,783.82
TOTAL EXPENDITURES & BALANCE		\$ <u>62,783.82</u>

OPERATIONAL RESERVE FUND
2015 AUDIT

Balance, 12/31/2014		227,957.50
Receipts:		
Prothonotary No Fault	50,000.00	
Interest	142.19	
TOTAL RECEIPTS		<u>50,142.19</u>
TOTAL RECEIPTS & BALANCE		\$ <u>278,099.69</u>
Expenditures:		
General Fund Accounts Payable	225,000.00	
TOTAL EXPENDITURES		225,000.00
BALANCE, 12/31/2015		<u>3,099.69</u>
ACCOUNTS RECEIVABLE		50,000.00
TOTAL EXPENDITURES & BALANCE		\$ <u>278,099.69</u>

NORTH FORK DAM FUND
2015 AUDIT

Balance, 12/31/2014		287.14
Receipts:		
Appropriation	5,000.00	
Greenways	4,500.00	
Deposits	3,500.00	
Interest	2.02	
TOTAL RECEIPTS		<u>13,002.02</u>
TOTAL RECEIPTS & BALANCE		\$ <u>13,289.16</u>
Expenditures:		
Contracted Services	5,800.00	
Utilities	254.23	
Materials & Supplies	6,931.19	
TOTAL EXPENDITURES		12,985.42
BALANCE, 12/31/2015		325.74
ACCOUNTS PAYABLE		<u>(22.00)</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>13,289.16</u>

CAPITAL PROJECTS FUND
2015 AUDIT

Balance, 12/31/2014		105,345.98
Receipts:		
Capital Improvements	125,000.00	
Interest	101.83	
TOTAL RECEIPTS		<u>125,101.83</u>
TOTAL RECEIPTS & BALANCE		\$ <u>230,447.81</u>
Expenditures:		
Potter County Commissioners	100,000.00	
TOTAL EXPENDITURES		100,000.00
BALANCE, 12/31/2015		5,447.81
ACCOUNTS RECEIVABLE		<u>125,000.00</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>230,447.81</u>

COMMUNITY DEVELOPMENT BLOCK GRANT ENTITLEMENT
2015 AUDIT

Balance, 12/31/2014		0.00
Receipts:		
Deposits	100,289.24	
Interest	0.00	
TOTAL RECEIPTS		<u>100,289.24</u>
TOTAL RECEIPTS & BALANCE		<u>\$100,289.24</u>
Expenditures:		
SEDA-COG	100,289.24	
TOTAL EXPENDITURES		<u>100,289.24</u>
BALANCE, 12/31/2015		0.00
ACCOUNTS RECEIVABLE		20.00
ACCOUNTS PAYABLE		<u>(20.00)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$100,289.24</u>

VICTIMS OF JUVENILE OFFENDERS GRANT
2015 AUDIT

Balance, 12/31/2014		(5,946.74)
Receipts:		
Appropriations	20,000.00	
Commonwealth of PA	6,741.75	
Interest	2.55	
TOTAL RECEIPTS		<u>26,744.30</u>
TOTAL RECEIPTS & BALANCE		\$ <u>20,797.56</u>
Expenditures:		
Contracted Services	15,008.81	
TOTAL EXPENDITURES		15,008.81
BALANCE, 12/31/2015		1,466.94
ACCOUNTS RECEIVABLE		13,873.00
ACCOUNTS PAYABLE		(7,993.20)
DUE COUNTY		<u>(1,557.99)</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>20,797.56</u>

JABG GRANT
2015 AUDIT

Balance, 12/31/2014		302.46
Receipts:		
Commonwealth of PA	2500.00	
Potter County Match	1,112.00	
Interest	.97	
TOTAL RECEIPTS		<u>3,612.97</u>
TOTAL RECEIPTS & BALANCE		\$ <u>3,915.43</u>
Expenditures:		
Salary	11,112.00	
TOTAL EXPENDITURES		11,112.00
BALANCE, 12/31/2015		1,137.43
DUE COUNTY		(8,334.00)
TOTAL EXPENDITURES & BALANCE		\$ <u>3,915.43</u>

RIGHTS AND SERVICE ACT GRANT
2015 AUDIT

Balance, 12/31/2014		(1,535.92)
Receipts:		
2015 Grant	22,037.78	
Fees	1,292.75	
Victim Impact Panel Fund	3,500.00	
Interest	2.58	
TOTAL RECEIPTS		26,833.11
TOTAL RECEIPTS & BALANCE		\$ <u>25,297.19</u>
Expenditures:		
Benefits	2,786.29	
Contracted Services	15,008.81	
Postage	196.00	
Conference & Training	15.00	
Travel	323.00	
2014 Correction	(174.29)	
TOTAL EXPENDITURES		18,154.81
BALANCE, 12/31/2015		3,893.53
ACCOUNTS RECEIVABLE		8,990.82
ACCOUNTS PAYABLE		(5,691.18)
PREPAID		264.22
DUE COUNTY		<u>(315.01)</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>25,297.19</u>

COUNTY OFFENDER SUPERVISION FUND
2015 AUDIT

Balance, 12/31/2014		62,275.64
Receipts:		
Clerk of Court Fees	22,532.23	
Interest	65.24	
TOTAL RECEIPTS		<u>22,597.47</u>
TOTAL RECEIPTS & BALANCE		\$ <u>84,873.11</u>
Expenditures:		
Equipment Purchases	1,911.00	
Materials & Supplies	343.55	
Contracted Service	275.00	
Potter County Commissioners	20,000.00	
TOTAL EXPENDITURES		22,529.55
BALANCE, 12/31/2015		60,874.32
ACCOUNTS RECEIVABLE		<u>1,614.05</u>
ACCOUNTS PAYABLE		(144.81)
TOTAL EXPENDITURES & BALANCE		\$ <u>84,873.11</u>

JUVENILE RESTITUTION FUND
2015 AUDIT

Balance, 12/31/2014		15,672.51
Receipts:		
Deposits	542.97	
Interest	15.63	
TOTAL RECEIPTS		<u>558.60</u>
TOTAL RECEIPTS & BALANCE		\$ <u>16,231.11</u>
Expenditures:	0.00	
TOTAL EXPENDITURES		0.00
BALANCE, 12/31/2015		15,688.14
ACCOUNTS RECEIVABLE		<u>542.97</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>16,231.11</u>

GAS WELL-HIGHWAY BRIDGE IMPROVEMENT FUND
2015 AUDIT

Balance, 12/31/2014		80,073.78
Receipts:		
Commonwealth of PA	40,000.00	
Interest	100.15	
TOTAL RECEIPTS		<u>40,100.15</u>
TOTAL RECEIPTS & BALANCE		\$ <u>120,173.93</u>
Expenditures:		
Contracted Services	80,000.00	
TOTAL EXPENDITURES		80,000.00
BALANCE, 12/31/2015		80,155.64
ACCOUNTS RECEIVABLE		18.29
ACCOUNTS PAYABLE		(40,000.00)
TOTAL EXPENDITURES & BALANCE		\$ <u>120,173.93</u>

GAS WELL IMPACT-CAPITAL RESERVE FUND
2015 AUDIT

Balance, 12/31/2014		762,278.44
Receipts:		
Commonwealth of PA	256,456.52	
Interest	647.47	
TOTAL RECEIPTS		<u>257,103.99</u>
TOTAL RECEIPTS & BALANCE		\$ <u>1,019,382.43</u>
Expenditures:		
Emergency Preparedness	100,000.00	
Records Mgmt., GIS, Keymark, IMR	1,915.55	
Impact Fee Tax Reduction	200,000.00	
Judicial Services	100,000.00	
Preservation Water Supply	10,000.00	
Greenways - Recreation Improvements	4,810.00	
TOTAL EXPENDITURES		416,725.55
Gas Well Impact Fee	383,466.88	
Greenways	<u>94,190.00</u>	
BALANCE, 12/31/2015		477,656.88
ACCOUNTS RECEIVABLE		<u>125,000.00</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>1,019,382.43</u>

COUNTY LIQUID FUEL FUND
2015 AUDIT

Balance, 12/31/2014		79,356.90
Receipts:		
Commonwealth of PA	67,931.63	
Interest	67.03	
TOTAL RECEIPTS		<u>67,998.66</u>
TOTAL RECEIPTS & BALANCE		\$ <u>147,355.56</u>
Expenditures:		
Apportioned to Boroughs	28,470.71	
Apportioned to Townships	54,589.19	
P C Commissioners	4,649.50	
TOTAL EXPENDITURES		87,709.40
BALANCE, 12/31/2015		<u>59,646.16</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>147,355.56</u>
TOTAL UNPAID ENCUMBRANCES:		\$ <u>28,238.51</u>
TOTAL UNENCUMBERED BALANCE:		\$ <u>31,407.65</u>

COUNTY IMPROVEMENT FUND
2015 AUDIT

Balance, 12/31/2014		3,460.18
Receipts:		
Recorder Fees	8,098.00	
Deposits	800.00	
Interest	7.90	
TOTAL RECEIPTS		<u>8,905.90</u>
TOTAL RECEIPTS & BALANCE		\$ <u>12,366.08</u>
Expenditures:		
Purchase of Equipment	10,639.95	
TOTAL EXPENDITURES		10,639.95
BALANCE, 12/31/2015		1,230.05
ACCOUNTS RECEIVABLE		828.00
ACCOUNTS PAYABLE		<u>(331.92)</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>12,366.08</u>

VICTIM IMPACT PANEL
2015 AUDIT

Balance, 12/31/2014		12,102.32
Receipts:		
Fees	2,310.00	
TOTAL RECEIPTS		<u>2,310.00</u>
TOTAL RECEIPTS & BALANCE		\$ <u>14,412.32</u>
Expenditures:		
Conference & Training	4,009.16	
TOTAL EXPENDITURES		4,009.16
BALANCE, 12/31/2015		<u>10,403.16</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>14,412.32</u>

EMPLOYEE WELLNESS INITIATIVE
2015 AUDIT

Balance, 12/31/2014		3,742.16
Receipts:		
Interest	3.17	
TOTAL RECEIPTS		<u>3.17</u>
TOTAL RECEIPTS & BALANCE		\$ <u>3,745.33</u>
Expenditures:	752.75	
TOTAL EXPENDITURES		752.75
BALANCE, 12/31/2015		<u>2,992.58</u>
TOTAL BALANCE & EXPENDITURES		\$ <u>3,745.33</u>

RETIREMENT FUND
CHECKING ACCOUNT
2015 AUDIT

Balance, 12/31/2014		\$ 547,575.72
Receipts:		
Member Contribution	447,742.37	
Accumulated Required Contribution	238,960.00	
Interest	162.75	
TOTAL RECEIPTS		<u>686,865.12</u>
TOTAL BALANCE & RECEIPTS		<u>\$ 1,234,440.84</u>
Expenditures:		
Annuity Payments	541,274.27	
C.S. McKee	70,101.77	
Citizens Bank	25,253.72	
Hay Group	17,796.00	
Members Accumulation Withdrawals	102,340.23	
Wells Fargo	19,437.71	
FWT	13,046.68	
Direct Deposit Service Fee	180.00	
Materials & Supplies	260.85	
US Treasury	2500.00	
TOTAL EXPENDITURES		792,191.23
BALANCE, 12/31/2015		206,922.94
ACCOUNTS RECEIVABLE		238,960.00
ACCOUNTS PAYABLE		<u>(3,633.33)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$1,234,440.84</u>

POTTER COUNTY

EMPLOYEE'S RETIREMENT FUND 2015 FINANCIAL REPORT
STATEMENT OF CHANGES IN PLAN NET ASSETS FOR THE YEAR ENDING
DECEMBER 31, 2015

Total Assets (cost value)-January 1, 2015	<u>\$12,351,784.56</u>
<u>ADDITIONS</u>	
Member contributions (incl. /Mbr. Share of milit./l.a.)	<u>447,742.37</u>
Member purchase of County share of milit. /l.a.	<u>0.00</u>
County contributions	<u>238,960.00</u>
Investment Income:	
Interest	<u>141,192.20</u>
Dividends	<u>164,237.92</u>
Realized capital gain/losses	<u>64,908.00</u>
Net accrued interest/other	<u>(576.73)</u>
Miscellaneous	<u>318,260.49</u>
TOTAL ADDITIONS	<u>+\$1,374,724.25</u>
<u>DEDUCTIONS</u>	
Member contributions refunded	<u>8,825.58</u>
Retirement allowances paid (includes C-O-L and accum. deduct. w/d under Opt. 4)	<u>625,606.06</u>
Death benefits	<u>47,483.26</u>
Administrative expenses	<u>17,796.00</u>
Investment expenses	<u>89,539.48</u>
Miscellaneous	<u>299,361.23</u>
TOTAL DEDUCTIONS	<u>-\$ 1,088,611.61</u>
<u>NET INCREASE</u>	<u>\$ 286,112.64</u>
Total Assets (cost value) December 31, 2015	<u><u>\$ 12,637,897.20</u></u>
Unrealized appreciation/depreciation	<u>2,297,487.48</u>
Total Assets (market value) December 31, 2015	<u><u>\$ 14,935,384.68</u></u>

***STATEMENT PRODUCED FROM UN-AUDITED WELLS FARGO AND AUDITED COUNTY-HELD RETIREMENT FUND.**

STATEMENT OF PLAN ASSETS AND LIABILITIES - AS OF DECEMBER 31, 2015

<u>ASSETS</u>	COST VALUE	MARKET VALUE
Cash and Short-Term Investments	\$ <u>1,623,733.56</u>	\$ <u>1,627,641.10</u>
Receivables	<u>35,035.18</u>	<u>35,035.18</u>
Investments:		
U.S. Government Obligations	<u>1,163,959.15</u>	<u>1,159,572.44</u>
Corporate Bonds	<u>1,316,622.38</u>	<u>1,297,880.22</u>
Preferred Stock	<u>0.00</u>	<u>0.00</u>
Common Stock	<u>5,658,317.65</u>	<u>7,867,317.52</u>
International Stock	<u>0.00</u>	<u>0.00</u>
Equity Mutual Funds	<u>1,313,774.06</u>	<u>1,424,647.78</u>
Fixed Income Mutual Funds	<u>0.00</u>	<u>0.00</u>
Real Estate	<u>0.00</u>	<u>0.00</u>
Miscellaneous	<u>1,526,455.22</u>	<u>1,523,290.44</u>
 TOTAL ASSETS DECEMBER 31, 2015	 <u>\$ 12,637,897.20*</u>	 <u>\$ 14,935,384.68*</u>

*These figures must balance with the year-end figures on the bottom of previous page.

Individual member accounts: (include interest that was credited for all refunds, deaths, and retirements that occurred in 2015). **\$ 264,904.40**

Authorized rate of interest to be credited to Member Accounts in 2015: **5.5%**

EMERGENCY REPOSE HAZARDOUS MATERIAL FUND
2015 AUDIT

Balance, 12/31/2014		15,886.87
Receipts:		
Commonwealth of PA	4,830.50	
Interest	4.79	
Reimbursements	17,553.02	
Chemical & Planning Fees	5,415.00	
TOTAL RECEIPTS		<u>27,803.31</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 43,690.18</u>
Expenditures:		
Truck Principle	3,202.27	
Interest	507.17	
Conference & Training	13,373.42	
Equipment Maintenance	1,350.99	
Materials & Supplies/Other	3,117.85	
Telephone	2,038.33	
Travel/Fuel	1,543.91	
Miscellaneous	7,768.00	
TOTAL EXPENDITURES		33,901.94
BALANCE, 12/31/2015		15,597.22
ACCOUNTS RECEIVABLE		5,750.27
ACCOUNTS PAYABLE		(11,559.25)
PREPAIDS		1,000.00
TOTAL EXPENDITURES & BALANCE		<u>\$ 43,690.18</u>

911 WIRELESS FUND
2015 AUDIT

Balance, 12/31/2014		52,134.21
Receipts:		
Commonwealth of PA	400,876.15	
Telephone Companies	12,711.39	
911 VOIP (Closed Account)	17,244.58	
911 Wired (Closed Account)	37,751.10	
Interest	245.32	
TOTAL RECEIPTS		<u>468,828.54</u>
TOTAL RECEIPTS & BALANCE		\$ <u>520,962.75</u>
Expenditures:		
CAD	6,779.30	
Personnel	62,795.78	
Administrative	3,094.59	
Miscellaneous	3,982.01	
Telephone Companies/Systems	5,333.42	
Tower Sites	1,454.75	
Training	154.05	
Professional Services	6,265.10	
Backup Power	3,525.00	
Wired Expenditures:		
Salaries	31,803.87	
Benefits	16,920.37	
Travel	558.34	
Contracted Services	183,693.50	
Office Expenditures	52,561.93	
TOTAL EXPENDITURES		378,922.01
BALANCE, 12/31/2015		57,324.93
ACCOUNTS RECEIVABLE		153,566.44
ACCOUNTS PAYABLE		<u>(70,449.03)</u>
PREPAID EXPENSE		1,598.40
TOTAL EXPENDITURES & BALANCE		\$ <u>520,962.75</u>

EMERGENCY MANAGEMENT 911 FUND
2015 AUDIT

Balance, 12/31/2014		32,995.26
Receipts:		
Telephone Companies	64,205.45	
Interest	11.63	
TOTAL RECEIPTS		<u>64,217.08</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 97,212.34</u>
Expenditures:		
CAD	7,644.75	
Telephone Companies	7,150.92	
Administrative	4,629.34	
Training	158.45	
Personnel	18,412.50	
Professional Services	7,064.90	
Miscellaneous	10,427.38	
Tower Sites	(2.00)	
Backup Power	3,975.00	
P.C. 911 Wireless	37,751.10	
TOTAL EXPENDITURES		97,212.34
BALANCE, 12/31/2015		0.00
TOTAL EXPENDITURES & BALANCE		<u>\$ 97,212.34</u>

THIS ACCOUNT HAS BEEN CLOSED

DES BUILDING IMPROVEMENT FUND
2015 AUDIT

Balance, 12/31/2014		2,609.03
Receipts:		
Interest	5.22	
TOTAL RECEIPTS		<u>5.22</u>
TOTAL RECEIPTS & BALANCE		\$ <u>2,614.25</u>
Expenditures:	0.00	
TOTAL EXPENDITURES		0.00
BALANCE, 12/31/2015		<u>2,614.25</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>2,614.25</u>

CITIZENS CORP GRANT
2015 AUDIT

Balance, 12/31/2014		(171.74)
Receipts:		
Interest	.01	
TOTAL RECEIPTS		<u>.01</u>
TOTAL RECEIPTS & BALANCE		\$ <u>(171.73)</u>
Expenditures:	0.00	
TOTAL EXPENDITURES		0.00
BALANCE, 12/31/2015		3.27
ACCOUNTS PAYABLE		<u>(175.00)</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>(171.73)</u>

PHARE GRANT
2015 AUDIT

Balance, 12/31/2014		159,574.86
Receipts:		
Interest	110.75	
TOTAL RECEIPTS		110.75
TOTAL RECEIPTS & BALANCE		\$ <u>159,685.61</u>
Expenditures:		
Northern Tier Community Action	95,973.00	
TOTAL EXPENDITURES		95,973.00
BALANCE, 12/31/2015		63,712.61
TOTAL EXPENDITURES & BALANCE		\$ <u>159,685.61</u>

911 VOIP FUND
2015 AUDIT

Balance, 12/31/2014		3,214.52
Receipts:		
Commonwealth of PA	14,003.62	
Interest	26.44	
TOTAL RECEIPTS		<u>14,030.06</u>
TOTAL RECEIPTS & BALANCE		\$ <u>17,244.58</u>
Expenditures:		
Transferred to Potter County 911 Wireless Fund	17,244.58	
TOTAL EXPENDITURES		17,244.58
BALANCE, 12/31/2015		0.00
TOTAL EXPENDITURES & BALANCE		\$ <u>17,244.58</u>

THIS ACCOUNT HAS BEEN CLOSED

REGISTER & RECORDER
2015 AUDIT

Balance, 12/31/2014	1,233.17	
Escrow Balance 12/31/2014	5,953.07	
Total Balance:		\$ 7,186.24
Receipts:		
Deposits	997,791.58	
Commissions	23,124.06	
Redeterminations	2,018.50	
TOTAL RECEIPTS		<u>1,022,934.14</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 1,030,120.38</u>
Expenditures:		
PA Department of Revenue	88,426.53	
Commonwealth of PA	50.00	
Recorder of Deeds	172,603.81	
Register of Wills	24,613.94	
Potter County Commissioners (Cubicle Rent)	22,505.00	
Recorder of Deeds Improvement Fund	12,147.00	
Potter County Improvement Fund	8,098.00	
Bank Charges/Returned Deposits	54.91	
Refunds	232.00	
Schools:		
Austin	14,498.57	
Coudersport	216,357.86	
Galeton	28,166.97	
Keystone	1,778.86	
Northern Potter	45,992.65	
Oswayo Valley	24,154.79	
Port Allegany	15,845.29	
Boroughs & Townships:		
Abbott Township	5,599.75	
Allegany Township	8,420.40	
Austin Borough	842.16	
Bingham Township	5,715.26	
Clara Township	3,334.43	
Coudersport Borough	26,505.98	
Eulalia Township	47,020.64	
Galeton Borough	5,985.09	
Genesee Township	14,639.41	
Harrison Township	3,909.03	
Hebron Township	13,398.65	
Hector Township	5,608.88	
Homer Township	6,036.30	
Keating Township	4,587.86	
Oswayo Borough	1,377.39	
Oswayo Township	4,319.75	
Pike Township	5,376.99	

REGISTER & RECORDER (continued)

Pleasant Valley Township	910.42	
Portage Township	1,750.28	
Roulette Township	14,934.84	
Sharon Township	8,665.18	
Shinglehouse Borough	6,458.03	
Stewardson Township	1,778.85	
Summit Township	57,833.12	
Sweden Township	59,739.68	
Sylvania Township	1,622.39	
Ulysses Borough	6,918.49	
Ulysses Township	10,165.22	
West Branch Township	7,644.43	
Wharton Township	5,695.89	
TOTAL EXPENDITURES		1,022,320.97
BALANCE, 12/31/2015		67,924.71
ESCROW BALANCE, 12/31/2015		7,036.07
ACCOUNTS RECEIVABLE		763.34
ACCOUNTS PAYABLE		<u>(67,924.71)</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>1,030,120.38</u>

RECORDER OF DEEDS
IMPROVEMENT FUND
2015 AUDIT

Balance, 12/31/2014		3,704.50
Receipts:		
Recorder Fees	12,147.00	
Interest	10.25	
TOTAL RECEIPTS		<u>12,157.25</u>
TOTAL RECEIPTS & BALANCE		\$ <u>15,861.75</u>
Expenditures:		
Contracted Services	1,275.00	
Office Equipment	3,592.00	
Materials & Supplies	146.72	
Service Fee	20.00	
TOTAL EXPENDITURES		5,033.72
BALANCE, 12/31/2015		9,586.03
ACCOUNTS RECEIVABLE		<u>1,242.00</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>15,861.75</u>

SPECIALTY COURTS FUND
2015 AUDIT

Balance, 12/31/2014		1,040.60
Receipts:		
Commonwealth of PA	68,691.56	
County Program Fee	2,500.35	
Administrative Costs	4,429.01	
Interest	11.98	
TOTAL RECEIPTS		<u>75,632.90</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 76,673.50</u>
Expenditures:		
Salaries	30,003.26	
Contracted Services	5,919.30	
Materials & Supplies	4,994.39	
Travel	665.00	
Purchase of Equipment	20,999.92	
TOTAL EXPENDITURES		62,581.87
BALANCE, 12/31/2015		14,703.07
ACCOUNTS RECEIVABLE		26,877.36
ACCOUNTS PAYABLE		(27,819.75)
DUE COUNTY		<u>330.95</u>
TOTAL EXPENDITURES & BALANCE		<u>\$ 76,673.50</u>

PROTHONOTARY ORPHANS COURT ADOPTION COUNSELING
2015 AUDIT

Balance, 12/31/2014		498.89
Receipts:		
Interest	.50	
TOTAL RECEIPTS		<u>.50</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 499.39</u>
Expenditures:	0.00	
TOTAL EXPENDITURES		0.00
BALANCE, 12/31/2015		<u>499.39</u>
TOTAL EXPENDITURES & BALANCE		<u>\$ 499.39</u>

DIVORCE FUND
2015 AUDIT

Balance, 12/31/2014		83,094.24
Receipts:		
Prothonotary No Fault	265,204.00	
Interest	840.97	
TOTAL RECEIPTS		<u>266,044.97</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 349,139.21</u>
Expenditures:		
Salaries & Benefits	85,554.49	
Operational Reserve Fund	200,000.00	
Materials & Supplies	4,718.68	
Postage	1,582.28	
TOTAL EXPENDITURES		291,855.45
BALANCE, 12/31/2015		58,757.21
ACCOUNTS RECEIVABLE		19,826.00
ACCOUNTS PAYABLE		<u>(21,299.45)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$ 349,139.21</u>

CLERK OF COURTS BAIL ACCOUNT
2015 AUDIT

Balance, 12/31/2014		10,553.28
Receipts:		
Deposits	33,001.00	
TOTAL RECEIPTS		<u>33,001.00</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 43,554.28</u>
Expenditures:		
Prothonotary	97.00	
County of Potter	173.28	
Refunds	21,330.00	
TOTAL EXPENDITURES		21,600.28
BALANCE, 12/31/2015		<u>21,954.00</u>
TOTAL EXPENDITURES & BALANCE		<u>\$ 43,554.28</u>

PROTHONOTARY CHECKING ACCOUNT
2015 AUDIT

Balance, 12/31/2014		(117.90)
Receipts:		
Deposits	634,957.53	
Credit Adjustment	39.10	
TOTAL RECEIPTS		<u>634,996.63</u>
TOTAL RECEIPTS & BALANCE		\$ <u>634,878.73</u>
Expenditures:		
Act 119	268.80	
Advertising	507.00	
Automation	22,685.40	
County of Potter (Civil)	129,275.07	
Divorce Filings	185,557.00	
PFA	50.00	
PA Dept. of Revenue	287,476.40	
Passports	1,980.00	
Postmaster	511.75	
Potter County Sheriff	403.10	
Mediation/Psychological	4,650.11	
Bank Charges/Returned Checks	119.00	
TOTAL EXPENDITURES		633,483.63
BALANCE, 12/31/2015		47,360.45
ACCOUNTS PAYABLE		<u>(45,965.35)</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>634,878.73</u>

CLERK OF COURTS (CRIMINAL)
2015 AUDIT

Balance, 12/31/2014		9,341.43
Receipts:		
Deposits	364,100.16	
VOIDS	2,375.87	
Credit Adjustment	16.66	
TOTAL RECEIPTS		<u>366,492.69</u>
TOTAL RECEIPTS & BALANCE		\$ <u>375,834.12</u>
Expenditures:		
County of Potter	133,880.82	
PA Dept. of Revenue	102,541.17	
P.C. District Attorney	4,787.47	
P.C. Probation	22,532.23	
P.C. Prothonotary	2,483.13	
P.C. Treasurer	1,127.89	
Restitutions/Refunds	64,943.04	
Substance Abuse Fund	5,168.26	
Lab Fees	6,138.66	
PSP Vice Unit	204.28	
Specialty Court	6,570.90	
Victim Service Fee	1,292.75	
Drug Court	358.46	
Boroughs & Townships:		
Austin Borough	666.89	
Coudersport Borough	2,123.06	
Galeton Borough	1,531.34	
Shinglehouse Borough	872.02	
Harrison Township	1,215.00	
Hebron Township	100.00	
Ulysses Borough	103.96	
Genesee Township	43.28	
Bingham Township	194.15	
Roulette Township	77.09	
Sweden Township	1,133.06	
Pleasant Valley Township	24.27	
West Branch Township	.04	
Returns/Deposits Adjustments	521.00	
Bank Charge	15.00	
TOTAL EXPENDITURES		360,649.22
BALANCE, 12/31/2015		31,787.45
ACCOUNTS RECEIVABLE		2,305.45
ACCOUNTS PAYABLE		<u>(18,908.00)</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>375,834.12</u>

CLERK OF COURTS CRIMINAL AUTOMATION FUND
2015 AUDIT

Balance, 12/31/2014		11,752.89
Receipts:		
Clerk of Court Fees	1,127.89	
Interest	24.51	
TOTAL RECEIPTS		<u>1,152.40</u>
TOTAL RECEIPTS & BALANCE		\$ <u>12,905.29</u>
Expenditures:	0.00	
TOTAL EXPENDITURES		0.00
BALANCE, 12/31/2015		12,839.21
ACCOUNTS RECEIVABLE		<u>66.08</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>12,905.29</u>

PROTHONOTARY CIVIL AUTOMATION FUND
2015 AUDIT

Balance, 12/31/2014		22,377.92
Receipts:		
Interest	28.30	
Prothonotary Fees	31,944.90	
TOTAL RECEIPTS		<u>31,973.20</u>
TOTAL RECEIPTS & BALANCE		\$ <u>54,351.12</u>
Expenditures:		
Salaries & Benefits	10,074.09	
Office Supplies	2,377.99	
Contracted Services (Infocon)	10,680.00	
TOTAL EXPENDITURES		23,132.08
BALANCE, 12/31/2015		30,814.01
ACCOUNTS RECEIVABLE		2,255.00
ACCOUNTS PAYABLE		<u>(1,849.97)</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>54,351.12</u>

SHERIFF'S GENERAL CHECKING (C & N) ACCOUNT
2015 AUDIT

Balance, 12/31/2014		5,872.24
Receipts:		
Deposits	5,483.00	
TOTAL RECEIPTS		<u>5,483.00</u>
TOTAL RECEIPTS & BALANCE		\$ <u>11,355.24</u>
Expenditures:		
Commonwealth of PA	4,683.00	
TOTAL EXPENDITURES		4,683.00
BALANCE, 12/31/2015		<u>6,672.24</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>11,355.24</u>

SHERIFF SPECIAL SURCHARGE ACCOUNT
2015 AUDIT

Balance, 12/31/2014		3,117.06
Receipts:		
Deposits	2,699.00	
Interest	5.18	
TOTAL RECEIPTS		<u>2,704.18</u>
TOTAL RECEIPTS & BALANCE		\$ <u>5,821.24</u>
Expenditures:		
Transfer to Sheriff's General Checking Account	3,060.00	
TOTAL EXPENDITURES		3,060.00
BALANCE, 12/31/2015		2,471.24
ACCOUNTS RECEIVABLE		<u>290.00</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>5,821.24</u>

SHERIFF GENERAL CHECKING (JVB) ACCOUNT
2015 AUDIT

Balance, 12/31/2014		14,825.14
Receipts:		
Deposits	124,595.30	
TOTAL RECEIPTS		<u>124,595.30</u>
TOTAL RECEIPTS & BALANCE		\$ <u>139,420.44</u>
Expenditures:		
Advertising	20,742.09	
General Fund	47,042.63	
Firearms Validation	1,740.00	
Prothonotary	147.00	
Recorder of Deeds	1,138.00	
Refunds to Attorneys	36,034.54	
Sheriff's (Deputize)	532.50	
Surcharge	2,699.00	
Tax Claim	11,319.52	
Boroughs & Townships:		
Abbott Township	35.00	
Austin Borough	155.00	
Coudersport Borough	869.74	
Galeton Borough	3,284.12	
Roulette Township	1,354.88	
TOTAL EXPENDITURES		127,094.02
BALANCE, 12/31/2015		<u>12,326.42</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>139,420.44</u>

FIREARMS VALIDATION ACCOUNT
2015 AUDIT

Balance, 12/31/2014		556.57
Receipts:		
Deposits	1,740.00	
Interest	.80	
TOTAL RECEIPTS		<u>1,740.80</u>
TOTAL RECEIPTS & BALANCE		\$ <u>2,297.37</u>
Expenditures:		
Transfer to Checking	1,623.00	
TOTAL EXPENDITURES		1,623.00
BALANCE, 12/31/2015		434.37
ACCOUNTS RECEIVABLE		<u>240.00</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>2,297.37</u>

JAIL FUND
2015 AUDIT

Balance, 12/31/2014		1,437.29
Receipts:		
Deposits	153,396.40	
Deposit Adjustment	1.06	
TOTAL RECEIPTS		<u>153,397.46</u>
TOTAL RECEIPTS & BALANCE		\$ <u>154,834.75</u>
Expenditures:		
Cost Recovery	74,956.65	
Human Services	100.00	
Drug Scan	52.00	
Equipment/Supplies	6,021.20	
Inmate Medical	879.88	
Oasis Management Systems, Inc.	25,571.77	
Potter County Probation	5,944.07	
Potter County Improvement Fund	400.00	
Tioga County Prison	12.50	
Return of Inmate Funds & Personal	21,228.29	
Room & Board	8,350.00	
UPS	9.87	
Victim Impact Panel	315.00	
Bank Fees/Returned Deposits	125.65	
TOTAL EXPENDITURES		143,966.88
BALANCE, 12/31/2015		12,924.28
ACCOUNTS PAYABLE		<u>(2,056.41)</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>154,834.75</u>

INMATE FUND SAVINGS ACCOUNT
2015 AUDIT

Balance, 12/31/2014		29,733.15
Receipts:		
Deposits	10,641.98	
Interest	35.06	
TOTAL RECEIPTS		<u>10,677.04</u>
TOTAL RECEIPTS & BALANCE		\$ <u>40,410.19</u>
Expenditures:	0.00	
TOTAL EXPENDITURES		0.00
BALANCE, 12/31/2015		<u>40,410.19</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>40,410.19</u>

IV-D DOMESTIC RELATIONS
2015 AUDIT

Balance, 12/31/2014		55,879.26
Receipts:		
Commonwealth of PA (Reimbursements)	150,846.00	
Fees	4,314.62	
Incentive	32,820.36	
Interest	188.86	
TOTAL RECEIPTS		<u>188,169.84</u>
TOTAL RECEIPTS & BALANCE		\$ <u>244,049.10</u>
Expenditures:		
County of Potter	181,076.52	
Tom Walrath	3,690.00	
TOTAL EXPENDITURES		184,766.52
BALANCE, 12/31/2015		63,422.78
ACCOUNTS RECEIVABLE		56,206.01
ACCOUNTS PAYABLE		<u>(60,346.21)</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>244,049.10</u>

DOMESTIC RELATIONS PATERNITY FUND
2015 AUDIT

Balance, 12/31/2014		4,975.81
Receipts:		
Medical Bills	366.25	
Motion for Continuance	270.00	
PASCDU Child Support	4,420.73	
Petition to Modify Fees	525.00	
TOTAL RECEIPTS		<u>5,581.98</u>
TOTAL RECEIPTS & BALANCE		\$ <u>10,557.79</u>
Expenditures:		
DNA Diagnostics Center	75.80	
Medical Bills	366.25	
Potter County Domestic IVD Fees	4,314.62	
TOTAL EXPENDITURES		4,756.67
BALANCE, 12/31/2015		6,061.30
ACCOUNTS PAYABLE		<u>(260.18)</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>10,557.79</u>

DOMESTIC RELATIONS PETTY CASH FUND
2015 AUDIT

Balance, 12/31/2014		360.00
Receipts:		
Deposits	322.47	
TOTAL RECEIPTS		<u>322.47</u>
TOTAL RECEIPTS & BALANCE		\$ <u>682.47</u>
Expenditures:		
Domestic Relations Association of PA Dues	60.00	
Postage	409.47	
Memorial	50.00	
TOTAL EXPENDITURES		519.47
BALANCE, 12/31/2015		<u>163.00</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>682.47</u>

DISTRICT ATTORNEY DRUG INVESTIGATION
SAVINGS ACCOUNT
2015 AUDIT

Balance, 12/31/2014		1,829.03
Receipts:		
Deposits	1,672.14	
Interest	3.02	
TOTAL RECEIPTS		<u>1,675.16</u>
TOTAL RECEIPTS & BALANCE		\$ <u>3,504.19</u>
Expenditures:		
Transfer to Checking	2,000.00	
TOTAL EXPENDITURES		2,000.00
BALANCE, 12/31/2015		<u>1,504.19</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>3,504.19</u>

DISTRICT ATTORNEY SPECIAL INVESTIGATIVE FUND
2015 AUDIT

Balance, 12/31/2014		197.71
Receipts:		
Deposits	2,000.00	
TOTAL RECEIPTS		<u>2,000.00</u>
TOTAL RECEIPTS & BALANCE		\$ <u>2,197.71</u>
Expenditures:		
Education & Training	500.00	
Equipment	1,500.00	
Bank Charge	60.00	
TOTAL EXPENDITURES		2,060.00
BALANCE, 12/31/2015		<u>637.71</u>
ACCOUNTS PAYABLE		(500.00)
TOTAL EXPENDITURES & BALANCE		\$ <u>2,197.71</u>

SUBSTANCE ABUSE FUND
2015 AUDIT

Balance, 12/31/2014		6,829.79
Receipts:		
Deposits	5,168.26	
Interest	11.25	
TOTAL RECEIPTS		<u>5,179.51</u>
TOTAL RECEIPTS & BALANCE		\$ <u>12,009.30</u>
Expenditures:		
P.C. Drug & Alcohol Program	5,000.00	
TOTAL EXPENDITURES		5,000.00
BALANCE, 12/31/2015		6,557.18
ACCOUNTS RECEIVABLE		<u>452.12</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>12,009.30</u>

TOBACCO COMPLIANCE PROGRAM FUND
2015 AUDIT

Balance, 12/31/2014		7,120.74
Receipts:		
Interest	14.25	
TOTAL RECEIPTS		<u>14.25</u>
TOTAL RECEIPTS & BALANCE		\$ <u>7,134.99</u>
Expenditures:	0.00	
TOTAL EXPENDITURES		0.00
BALANCE, 12/31/2015		<u>7,134.99</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>7,134.99</u>

TAX CLAIM CONVENIENCE ACCOUNT
2015 AUDIT

Balance, 12/31/2014		0.00
Receipts:		
Transfer from Hi Fi	2,338,082.65	
TOTAL RECEIPTS		<u>2,338,082.65</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 2,338,082.65</u>

Expenditures:

Interest Received to County of Potter	129.73
Prior Years Taxes to County of Potter	537,047.28
Commission on Road/School/Fees	228,671.13
Farmland Rollback	11,639.67

Schools Districts:

Austin	130,253.69
Coudersport	531,056.59
Galeton	115,736.08
Keystone Central	8,039.02
Northern Potter	211,428.16
Oswayo Valley	192,231.71
Port Allegany	142,212.26

Boroughs & Townships:

Abbott Township	1,717.83
Allegany Township	15,096.70
Austin Borough	18,530.63
Bingham Township	3,634.53
Clara Township	3,447.74
Coudersport Borough	50,345.32
Eulalia Township	1,127.76
Galeton Borough	25,921.46
Genesee Township	4,065.76
Harrison Township	9,689.81
Hebron Township	9,913.40
Hector Township	2,567.79
Keating Township	1,743.18
Oswayo Borough	1,759.77
Oswayo Township	1,797.12
Pike Township	1,553.81
Pleasant Valley Township	524.09
Portage Township	341.35
Roulette Township	18,373.77
Sharon Township	8,676.93
Shinglehouse Borough	17,369.37
Stewardson Township	274.24
Summit Township	335.90

TAX CLAIM CONVENIENCE ACCOUNT (continued)

Sweden Township	8,374.22	
Sylvania Township	474.07	
Ulysses Borough	7,472.98	
Ulysses Township	9,122.84	
West Branch Township	1,565.60	
Wharton Township	259.07	
Other Expenditures:		
P.C. Register & Recorder	729.60	
P.C. Tax Claim	1,879.99	
Refunds	950.70	
TOTAL EXPENDITURES		2,338,082.65
BALANCE, 12/31/2015		0.00
ACCOUNTS RECEIVABLE		75,169.68
ACCOUNTS PAYABLE		<u>(75,169.68)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$2,338,082.65</u>

TAX CLAIM BUREAU HI-FI ACCOUNT
2015 AUDIT

Balance, 12/31/2014		1,745.75
Receipts:		
Deposits	2,342,163.08	
Interest	129.73	
TOTAL RECEIPTS		<u>2,342,292.81</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 2,344,038.56</u>
Expenditures:		
Transferred to Convenience Account	2,338,081.12	
Returned Deposits	5,942.44	
Wire Fee	15.00	
TOTAL EXPENDITURES		2,344,038.56
BALANCE, 12/31/2015		75,169.68
ACCOUNTS PAYABLE		<u>(75,169.68)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$ 2,344,038.56</u>

TAX CLAIM BUREAU PER CAPITA CHECKING
2015 AUDIT

Balance, 12/31/2014		0.00
Receipts:		
Transfer from Savings	5.25	
TOTAL RECEIPTS		<u>5.25</u>
TOTAL RECEIPTS & BALANCE		\$ <u>5.25</u>
Expenditures:		
Sharon Township	5.25	
TOTAL EXPENDITURES		5.25
BALANCE, 12/31/2015		0.00
TOTAL EXPENDITURES & BALANCE		\$ <u>5.25</u>

THIS ACCOUNT HAS BEEN CLOSED

TAX CLAIM BUREAU PER CAPITA SAVINGS ACCOUNT
2015 AUDIT

Balance, 12/31/2014		.12
Receipts:		
Deposits	5.25	
TOTAL RECEIPTS		<u>5.25</u>
TOTAL RECEIPTS & BALANCE		\$ <u>5.37</u>
Expenditures:		
Transfer to Checking	5.25	
Potter County	.12	
TOTAL EXPENDITURES		5.37
BALANCE, 12/31/2015		<u>.00</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>5.37</u>

THIS ACCOUNT HAS BEEN CLOSED

CONSERVATION DISTRICT
2015 AUDIT

Balance, 12/31/2014		2,997.87
Receipts:		
Transfers from Savings	390,850.65	
P.C. Commissioners	45,000.00	
PUC	35,909.10	
No-Till	386.40	
Voids/Refunds	525.17	
TOTAL RECEIPTS		<u>472,671.32</u>
TOTAL RECEIPTS & BALANCE		\$ <u>475,669.19</u>

Salaries & Benefits:		
Administration	15,249.48	
Ch Bay	31,975.19	
DGR	38,270.08	
Nutrient Management	17,060.16	
Employer's Share of Retirement	5,898.87	
Employer's Share of FICA	15,960.11	
Employer's Share UC	1,764.63	
Health Insurance	15,390.17	
PUC	4,416.84	
PA GW	3,230.16	
CDFAP/UCGWF	76,670.36	
Watershed	21,756.56	
Other Expenditures:		
Administrative/Director	12,319.52	
Bay Fund	23,320.09	
GG Genesee	15,090.00	
Dirt & Gravel	18,642.59	
Ford F350 Maintenance/Fuel	36,478.72	
Envirothon	1,940.96	
Greenway Projects, E & S 102/105	1,986.36	
Growing Greener	25,891.00	
No-Till	1,677.35	
Nutrient Management	1,833.91	
Publications	722.50	
Rent	6,455.54	
Scholarships/Awards/Exhibits	900.00	
Seed Sales/Sales Tax	3,042.89	
Watershed Grant	2,782.35	
Fees/Dues	1,780.00	
Education/Training/Travel	13,722.41	
Farmland/Fish & Boat/Other Projects	41,039.70	
Petty Cash/Office (Equip & Supplies)/Bank Fees	15,301.42	
TOTAL EXPENDITURES		472,569.92
BALANCE, 12/31/2015		8,385.44
ACCOUNTS PAYABLE		<u>(5,286.17)</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>475,669.19</u>

CONSERVATION DISTRICT SPECIAL ACCOUNT
2015 AUDIT

Balance, 12/31/2014		24,910.12
Receipts:		
Deposits	498,453.85	
Interest	234.54	
Potter County (Appropriation)	45,000.00	
TOTAL RECEIPTS		<u>543,688.39</u>
TOTAL RECEIPTS & BALANCE		\$ <u>568,598.51</u>
Expenditures:		
Transfer to General Fund	451,368.55	
TOTAL EXPENDITURES		451,368.55
BALANCE, 12/31/2015		<u>117,229.96</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>568,598.51</u>

CONSERVATION DISTRICT
FARMLAND PRESERVATION BOARD SAVINGS
2015 AUDIT

Balance, 12/31/2014		1,433.81
Receipts:		
Interest	1.43	
TOTAL RECEIPTS		<u>1.43</u>
TOTAL RECEIPTS & BALANCE		\$ <u>1,435.24</u>
Expenditures:		
Service Charge	8.00	
TOTAL EXPENDITURES		8.00
BALANCE, 12/31/2015		<u>1,427.24</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>1,435.24</u>

CONSERVATION DISTRICT PETTY CASH
2015 AUDIT

Balance, 12/31/2014		100.00
Receipts:		
Deposits	452.44	
TOTAL RECEIPTS		<u>452.44</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 552.44</u>
Expenditures:		
Postage	45.80	
Equipment Rental	4.31	
Supplies/Misc.	302.38	
Envirothon	32.15	
Auto/Gas	20.00	
Garbage	22.80	
Petty Cash Shortages	25.00	
TOTAL EXPENDITURES		452.44
BALANCE, 12/31/2014		<u>100.00</u>
TOTAL EXPENDITURES & BALANCE		<u>\$ 552.44</u>

CONSERVATION DISTRICT
6 TO 12 MONTH JUMBO CD/309663726
MATURITY 3/12/2016
2015 AUDIT

Balance, 2015	150,526.15
Interest, 2015	586.35
2014 Correction	<u>130.89</u>
Balance, 12/31/2015	<u>\$ 151,243.39</u>

COOPERATIVE EXTENSION OFFICE
2015 AUDIT

Balance, 12/31/2014		70,514.37
Receipts:		
County of Potter	110,800.00	
Deposits	204.02	
Interest	92.84	
TOTAL RECEIPTS		<u>111,096.86</u>
TOTAL RECEIPTS & BALANCE		\$ <u>181,611.23</u>
Expenditures:		
Insurance	1,149.80	
Personnel	21,285.24	
Publications/Demonstrations	594.70	
Office Supplies/Leases	8,381.75	
Operations	759.66	
Staff Travel	14,440.20	
Equipment	4,738.23	
Utilities	3,204.96	
Penn State University	51,095.94	
Bank Adj.	.40	
TOTAL EXPENDITURES		105,650.88
BALANCE, 12/31/2015		<u>75,960.35</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>181,611.23</u>

ANNETTE EASTON
MAGISTERIAL DISTRICT JUDGE 55-3-01
GENERAL FUND
2015 AUDIT

Balance, 12/31/2014		1,145.86
Receipts:		
Deposits	182,291.93	
Interest	7.22	
Void Checks	128.11	
TOTAL RECEIPTS		<u>182,427.26</u>
TOTAL RECEIPTS & BALANCE		\$ <u>183,573.12</u>
Expenditures:		
County of Potter	24,674.11	
MJ-IOTA	7.22	
Restitutions/Refunds	14,897.88	
Server Fee	1,541.34	
State of PA	130,965.63	
Returned Deposits	330.20	
Fines & Civil Awards:		
Austin Borough	547.19	
Coudersport Borough	3,978.34	
Eulalia Township	207.20	
Homer Township	25.13	
Keating Township	125.00	
Portage Township	39.92	
Sweden Township	4,914.73	
Wharton Township	25.00	
Austin School	181.83	
Coudersport School	199.48	
TOTAL EXPENDITURES		182,660.20
BALANCE, 12/31/2015		4,183.41
ACCOUNTS PAYABLE		<u>(3,270.49)</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>183,573.12</u>

ANNETTE EASTON
MAGISTERIAL DISTRICT JUDGE 55-3-01
PETTY CASH
2015 AUDIT

Balance, 12/31/2014		342.35
Receipts:		
Deposits	1,200.00	
TOTAL RECEIPTS		<u>1,200.00</u>
TOTAL RECEIPTS & BALANCE		\$ <u><u>1,542.35</u></u>
Expenditures:		
Postage	1,339.30	
TOTAL EXPENDITURES		1,339.30
BALANCE, 12/31/2015		<u>203.05</u>
TOTAL EXPENDITURES & BALANCE		\$ <u><u>1,542.35</u></u>

DELORES WEISS
MAGISTERIAL DISTRICT JUDGE 55-4-03
GENERAL FUND
2015 AUDIT

Balance, 12/31/2014		2,500.04
Receipts:		
Deposits	199,071.48	
Interest	4.14	
Void Checks	399.11	
TOTAL RECEIPTS		<u>199,474.73</u>
TOTAL RECEIPTS & BALANCE		\$ <u>201,974.77</u>
Expenditures:		
County of Potter	23,943.75	
MJ-IOTA	4.13	
Restitutions/Refunds	26,546.74	
Server Fee	1,111.98	
State of PA	140,585.15	
Fines & Civil Awards:		
Galeton Borough	4,569.01	
Ulysses Borough	123.39	
Bingham Township	810.57	
Harrison Township	2,086.00	
Hector Township	150.00	
Pike Township	634.81	
Ulysses Township	91.29	
West Branch Township	318.09	
Northern Potter School	467.55	
Ulysses Library	105.28	
Returned Deposits	50.00	
TOTAL EXPENDITURES		201,597.74
BALANCE, 12/31/2015		3,855.18
ACCOUNTS PAYABLE		<u>(3,478.15)</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>201,974.77</u>

DELORES WEISS
DISTRICT JUSTICE 55-4-03
PETTY CASH
2015 AUDIT

Balance, 12/31/2014		61.08
Receipts:		
Deposits	2,000.00	
TOTAL RECEIPTS		<u>2,000.00</u>
TOTAL RECEIPTS & BALANCE		\$ <u>2,061.08</u>
Expenditures:		
Postage	1,889.56	
Supplies	81.29	
Garbage	3.30	
TOTAL EXPENDITURES		1,974.15
BALANCE, 12/31/2015		<u>86.93</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>2,061.08</u>

KARI MCCLEAF
DISTRICT JUSTICE 55-4-01
GENERAL FUND
2015 AUDIT

Balance, 12/31/2014		1,472.11
Receipts:		
Deposits	106,540.44	
Interest	1.72	
Void Checks	70.48	
TOTAL RECEIPTS		<u>106,612.64</u>
TOTAL RECEIPTS & BALANCE		\$ <u>108,084.75</u>
Expenditures:		
County of Potter	12,584.06	
MJ-IOTA	1.71	
Restitutions/Refunds	3,814.64	
Server Fees	1,668.90	
State of PA	82,410.44	
Bank Service Fees	60.00	
Deposit Adjustments	433.50	
Fines & Civil Awards:		
Austin Borough	108.66	
Coudersport Borough	250.00	
Oswayo Borough	167.20	
Shinglehouse Borough	1,925.19	
Allegany Township	12.23	
Clara Township	150.00	
Genesee Township	344.54	
Hebron Township	71.08	
Oswayo Township	679.53	
Roulette Township	1,258.41	
Sharon Township	576.10	
Oswayo Valley School	629.43	
TOTAL EXPENDITURES		107,145.62
BALANCE, 12/31/2015		2,744.81
ACCOUNTS PAYABLE		<u>(1,805.68)</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>108,084.75</u>

KARI MCCLEAFT
DISTRICT JUSTICE 55-4-01
PETTY CASH
2015 AUDIT

Balance, 12/31/2014		212.40
Receipts:		
Deposits	1,200.00	
Deposit Adjustments	2.00	
TOTAL RECEIPTS		<u>1,202.00</u>
TOTAL RECEIPTS & BALANCE		\$ <u>1,414.40</u>
Expenditures:		
Garbage/Supplies	48.24	
Postage	1,086.44	
TOTAL EXPENDITURES		1,134.68
BALANCE, 12/31/2015		<u>279.72</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>1,414.40</u>

HUMAN SERVICES GENERAL & PAYROLL FUND
2015 AUDIT

Balance, 12/31/2014		(96,022.45)
Receipts:		
Transfers from MMI to General Fund	4,466,070.01	
Transfer to Payroll Account	43,595.40	
Interest	85.61	
Bank Credit Adjustment	5.00	
TOTAL RECEIPTS		<u>4,509,756.02</u>
TOTAL RECEIPTS & BALANCE		\$ <u>4,413,733.57</u>
Salaries & Benefits:		
Salaries	2,033,762.41	
Western PA Teamsters	605,645.16	
Employer's Share of FICA/Medicare	155,651.05	
Life Insurance	1,313.00	
P.C. Employee's Retirement Fund	95,584.00	
Unemployment Compensation (CCAP)	34,813.59	
Insurance (PCORP)	4,998.00	
Programs:		
Aging	264,510.65	
Administrative Expense	63,190.34	
Children & Youth	263,991.54	
Coordinated Services	185,846.62	
Drug & Alcohol	112,241.82	
MH	324,433.66	
MR	203,637.58	
MA	95,901.87	
Other Expenditures:		
County of Potter (TA Loan)	400,000.00	
County of Potter (Interest on TA Loan)	5,565.26	
County of Potter (Roof Loan)	30,000.00	
County of Potter Maintenance	36,120.00	
County of Potter (Impasse Advance)	249,000.00	
Utilities	40,587.97	
US Treasury (Unclaimed Property)	262.20	
Bank Fees	480.00	
TOTAL EXPENDITURES		5,207,536.72
BALANCE, GENERAL FUND, 12/31/2015		3,633.26
BALANCE, PAYROLL ACCOUNT, 12/31/2015		500.00
ACCOUNTS PAYABLE		(798,078.58)
PREPAIDS		<u>142.17</u>
TOTAL EXPENDITURES & BALANCES		\$ <u>4,413,733.57</u>

HUMAN SERVICES INVESTORS SAVINGS
2015 AUDIT

Balance, 12/31/2014		25,755.50
Receipts:		
Deposits	834,636.63	
Early Intervention	172,941.22	
Drug & Alcohol	149,395.12	
Food Program	12,435.37	
Intellectual Disabilities	296,466.36	
Mental Health	559,362.08	
Potter County Appropriations	774,000.00	
Potter County (TA Loan)	400,000.00	
MATP	499,829.51	
Children & Youth	720,614.59	
Interest	89.65	
Aging	80,000.00	
TOTAL RECEIPTS		4,499,770.53
TOTAL RECEIPTS & BALANCE		\$ <u>4,525,526.03</u>
Expenditures:		
Transfer to General Fund	4,466,070.01	
Transfer to Payroll Account	43,595.40	
TOTAL EXPENDITURES		4,509,665.41
BALANCE, 12/31/2015		<u>15,860.62</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>4,525,526.03</u>

HUMAN SERVICES MENTAL HEALTH CASH ACCOUNT
2015 AUDIT

Balance, 12/31/2014		199,815.56
Receipts:		
Deposits	359,978.50	
Interest	153.40	
TOTAL RECEIPTS		<u>360,131.90</u>
TOTAL RECEIPTS & BALANCE		\$ <u>559,947.46</u>
Expenditures:		
Transfer to Investor Savings	559,362.08	
TOTAL EXPENDITURES		559,362.08
BALANCE, 12/31/2015		<u>585.38</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>559,947.46</u>

HUMAN SERVICES FOOD PROGRAM
2015 AUDIT

Balance, 12/31/2014		21.04
Receipts:		
Deposits	12,441.24	
Interest	2.07	
TOTAL RECEIPTS		<u>12,443.31</u>
TOTAL RECEIPTS & BALANCE		\$ <u>12,464.35</u>
Expenditures:		
Transfer to Investors	12,435.37	
TOTAL EXPENDITURES		12,435.37
BALANCE, 12/31/2015		<u>28.98</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>12,464.35</u>

HUMAN SERVICES EARLY INTERVENTION
2015 AUDIT

Balance, 12/31/2014		39,524.98
Receipts:		
Deposits	133,801.88	
Interest	14.41	
TOTAL RECEIPTS		<u>133,816.29</u>
TOTAL RECEIPTS & BALANCE		\$ <u>173,341.27</u>
Expenditures:		
Transfer to Investors	172,941.22	
TOTAL EXPENDITURES		172,941.22
BALANCE, 12/31/2015		<u>400.05</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>173,341.27</u>

HUMAN SERVICES INTELLECTUAL DISABILITIES
2015 AUDIT

Balance, 12/31/2014		90,220.51
Receipts:		
Deposits	206,391.60	
Interest	47.06	
TOTAL RECEIPTS		<u>206,438.66</u>
TOTAL RECEIPTS & BALANCE		\$ <u>296,659.17</u>
Expenditures:		
Transfer to Investors	296,466.36	
TOTAL EXPENDITURES		296,466.36
BALANCE, 12/31/2015		<u>192.81</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>296,659.17</u>

HUMAN SERVICES DRUG & ALCOHOL ACCOUNT
2015 AUDIT

Balance, 12/31/2014		15,361.37
Receipts:		
Deposits	134,161.54	
Interest	4.97	
TOTAL RECEIPTS		<u>134,166.51</u>
TOTAL RECEIPTS & BALANCE		\$ <u>149,527.88</u>
Expenditures:		
Transfer to Investors	149,395.12	
TOTAL EXPENDITURES		149,395.12
BALANCE, 12/31/2015		<u>132.76</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>149,527.88</u>

HUMAN SERVICES MATP ACCOUNT
2015 AUDIT

Balance, 12/31/2014		188.26
Receipts:		
Deposits	500,343.00	
Interest	15.47	
TOTAL RECEIPTS		<u>500,358.47</u>
TOTAL RECEIPTS & BALANCE		\$ <u>500,546.73</u>
Expenditures:		
Transfer to Investors	499,829.51	
TOTAL EXPENDITURES		499,829.51
BALANCE, 12/31/2015		<u>717.22</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>500,546.73</u>

HUMAN SERVICES AGING ACCOUNT
2015 AUDIT

Balance, 12/31/2014		57,836.41
Receipts:		
Deposits	32,585.56	
Interest	121.62	
TOTAL RECEIPTS		<u>32,707.18</u>
TOTAL RECEIPTS & BALANCE		\$ <u>90,543.59</u>
Expenditures:		
Transfer to Investor Savings	80,000.00	
Bank Fees	22.00	
TOTAL EXPENDITURES		80,022.00
BALANCE, 12/31/2015		<u>10,521.59</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>90,543.59</u>

HUMAN SERVICES TRANSPORTATION
2015 AUDIT

Balance, 12/31/2014		4,851.55
Receipts:		
Deposits	27,660.88	
Interest	3.18	
Adjustment	.55	
TOTAL RECEIPTS		<u>27,664.61</u>
TOTAL RECEIPTS & BALANCE		\$ <u>32,516.16</u>
Expenditures:		
AAA	1,503.20	
MATP	26,209.37	
TOTAL EXPENDITURES		27,712.57
BALANCE, 12/31/2015		<u>4,803.59</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>32,516.16</u>

HUMAN SERVICES CHILDREN & YOUTH
2015 AUDIT

Balance, 12/31/2014		132,297.01
Receipts:		
Deposits	588,757.19	
Interest	110.08	
TOTAL RECEIPTS		<u>588,867.27</u>
TOTAL RECEIPTS & BALANCE		\$ <u>721,164.28</u>
Expenditures:		
Transfer to Investors	720,614.59	
TOTAL EXPENDITURES		720,614.59
BALANCE, 12/31/2015		<u>549.69</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>721,164.28</u>

HUMAN SERVICES PETTY CASH
2015 AUDIT

Balance, 12/31/2014		500.00
Receipts:		
Deposits	497.60	
TOTAL RECEIPTS		<u>497.60</u>
TOTAL RECEIPTS & BALANCE		\$ <u>997.60</u>
Expenditures:		
Children & Youth	40.60	
Coordinated Services	73.33	
Human Services	21.00	
Mental Health	394.60	
TOTAL EXPENDITURES		529.53
BALANCE, 12/31/2015		468.07
TOTAL EXPENDITURES & BALANCE		\$ <u>997.60</u>

AUDITORS' FINDINGS & OPINIONS

FINDINGS:

- Cash balances agree with bank statements.
- Revenue receipts agree with deposits and bank statements.
- Invoices approved satisfactory against General Ledger.
- Found there to be poor internal control procedures with map and copy monies. These involve mostly cash and therefore we recommend that a receipt shall be issued for all maps and copies.
- Record keeping for petty cash found to be lapse in various offices.

OPINIONS:

- Inventory should be kept in each department. Suggest through computer program.

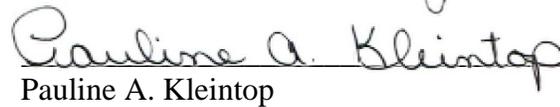
We, the undersigned, duly elected Auditors, do hereby certify that the foregoing report has been prepared from the known and available original books and have audited, adjusted and settled the accounts of the County of Potter. We have carefully examined all accounts and declare them to be a complete and correct statement of the financial transactions and conditions of said County to the best of our knowledge, information and belief, for the year of 2015.

Respectfully Submitted,

BOARD OF POTTER COUNTY AUDITORS



Jeanette E. Stuckey, Chairman



Pauline A. Kleintop



Michele L. Gledhill